

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

JPMORGAN CHASE BANK,)	
NATIONAL ASSOCIATION,)	Case No. 1:23-cv-01112
)	
Plaintiff,)	Hon. District Judge Robert J. Jonker
)	
v.)	Magistrate Judge Sally J. Berens
)	
JOHN W. HIGGINS,)	
MARTHA R. HIGGINS; and the)	
UNITED STATES OF AMERICA,)	
)	
<u>Defendants.</u>)	
)	
UNITED STATES OF AMERICA,)	
)	
Counterclaim/Crossclaim Plaintiff,)	
)	
v.)	
)	
JOHN W. HIGGINS,)	
MARTHA R. HIGGINS;)	
)	
Crossclaim Defendants,)	
)	
And)	
)	
JPMORGAN CHASE BANK, N.A.,)	
)	
<u>Counterclaim Defendant.</u>)	

UNITED STATES OF AMERICA’S MOTION FOR APPOINTMENT OF
RECEIVER TO ENFORCE FEDERAL TAX LIENS

The United States of America moves, pursuant to 26 U.S.C. § 7403(d) and in accordance with judgment granted in favor of the United States by the Court in the Final Judgment entered on October 29, 2024, ECF No. 95, to appoint Kerry Wright, of Wright Properties, as receiver to enforce the United States’ tax liens by taking possession of and arranging for the sale of the real

property located at 50102 Alpine Blvd., New Buffalo, Michigan 49117 (the “Property”) under the provisions of the proposed order submitted with this motion, or one similar to its effects.

As detailed in its supporting brief, the United States has found that appointment of experienced local real estate brokers as receivers to sell residential real estate maximizes recovery as compared to an execution sale by the U.S. Marshal.

Pursuant to Local Rule 7.1(d), on February 26, 2025, counsel for the United States asked the Higginses and counsel for Chase whether they raised an objection to this motion. Both Chase and the Higginses indicated they do not object to this motion.

WHEREFORE, the United States requests the Court to grant this motion and appoint Kerry Wright, of Wright Properties, as receiver to take possession of and arrange for the sale of the Property and, upon sale confirmation, be permitted to hold the net proceeds in escrow to be distributed by court order in accordance with the Final Judgment, ECF No. 95.

/s/ Sarah Stoner
SARAH STONER
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 55
Washington, D.C. 20044
202-514-1170 (v) / 202-514-5238 (f)
Sarah.Stoner@usdoj.gov